EXHIBIT 14

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Page 1
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    SUPREME COURT OF THE STATE OF NEW YORK
    COUNTY OF SUFFOLK
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3
    IN RE OPIOID LITIGATION
                              Index No: 400000/2017
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5
    This document relates to:
6
    The County of Nassau, New York v.
7
    Purdue Pharma L.P.,
    Case No. 400001/2017
8
    The County of Suffolk, New York v.
9
    Purdue Pharma L.P.,
    Case No. 400008/2017
10
11
    The People of the State of New York v.
    Purdue Pharma L.P.,
12
    Case No. 400016/2018
13
14
                         February 7, 2020
                         8:02 a.m.
15
16
                  Videotaped Deposition of
    JAMES RAFALSKI, taken by Defendant,
17
18
    pursuant to Notice, held at the Offices of
19
    Napoli Shkolnik PLLC, 400 Broadhollow
20
    Road, Melville, New York, before
21
    Sharon Pearce, RMR, CRR, CRC, NYRCR, a
22
    Registered Merit Reporter, Certified
23
    Realtime Reporter, and Notary Public of
24
    the State of New York.
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Page 198 1 A? Q. 2 Α. Α. 3 Q. Okay. Would any much them be 4 appropriate in your view for detecting 5 suspicious orders? Would all five? 6 of the five? 7 MS. KENDRICK: Objection to 8 form. 9 Α. The first one is the only one that I think would be plausible. 10 11 Okay. You would not use the 12 other four. 13 I would not. Α. 14 And why is that? 0. 15 Α. Well, when we talk about B and 16 C, to set a threshold amount for a company 17 and then to ship it two or three times, I just don't think that that's feasible when 18 19 you're saying what's the usual. 20 methodology on the maximum 8,000 dosage 21 units monthly, just setting an arbitrary 22 maximum amount without knowing what the 23 needs of the customer are, I can't see any 24 rational use for that.

Page 332 1 reasonable person to believe that 2 controlled substances possibly are being 3 diverted. 4 Do you agree with that? 5 Α. Yes. 6 Okay. So you get a suspicious Q. 7 order, and if you continue to see those, 8 quote, over extended period of time, that 9 would lead a reasonable person to believe 10 that controlled substances possibly are 11 being diverted. You agree with that? 12 13 Α. I don't think this is the best 14 language, but I agree that's what it's 15 saying. Yes, sir. 16 Q. Do you agree with the idea that 17 if you get --18 No. I don't think it should Α. 19 continue over an extended period of time to come to that conclusion. 20 21 Q. Okay. So you disagree with this 22 part of the diversion investigators manual. 23 24 Α. Yes, sir.

Page 333 1 Q. Yes? Okay. 2 You agree with me that what the 3 investigators manual is saying is you look 4 for suspicious order, and if you see that 5 repeat over time, that's when a reasonable 6 person would believe that controlled 7 substances possibly are being diverted; 8 correct? 9 Α. Yes. 10 MS. KENDRICK: Objection to 11 form. 12 Α. And so -- which means it 13 continues to ship after it continues to be 14 viewed as suspicious. 15 Q. Right. 16 And that would be the reason why Α. 17 I don't agree with it. 18 Okay. And this manual that you 19 are quoting from is from 1996; correct? 20 Α. Yes. 21 Do you know if that language 22 that we've been looking at was changed in 23 the 2011 version of the manual? 24 Α. I believe it was.